

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re: ) Chapter 9  
 )  
CITY OF DETROIT, MICHIGAN, ) Case No. 13-53846  
 )  
Debtor. ) Hon. Steven W. Rhodes

**NOTICE OF FILING OF FE MONTHLY INVOICE [OCTOBER 2013]**

**PLEASE TAKE NOTICE** that, pursuant to paragraph 27 of the Court's Fee Review Order dated September 11, 2013 (Docket No. 810), Robert M. Fishman, the Court appointed fee examiner in the above-captioned case ("Fee Examiner"), caused to be filed the attached monthly invoice of the Fee Examiner Parties, which (i) requests an aggregate amount of \$60,993.30 in fees and \$264.30 in expenses, and (ii) consists of detailed statements of the fees and expenses requested for the month of October 2013 by (A) the Fee Examiner (*see Exhibit A*, requesting \$9,300 in fees and \$0 in expenses), (B) counsel to the Fee Examiner (*see Exhibit B*, requesting \$30,133.50 in fees and \$219.30 in expenses), and (C) the financial advisor to the Fee Examiner (*see Exhibit C* (requesting \$21,559.80 in fees and \$45.00 in expenses), a true copy of which is herewith served upon you.

Robert M. Fishman, Fee Examiner

Dated: December 19, 2013

By: /s/ Peter J. Roberts  
One of his attorneys

Peter J. Roberts  
Shaw Fishman Glantz & Towbin LLC  
321 North Clark Street, Suite 800  
Chicago, Illinois 60654  
(312) 541-0151 telephone  
proberts@shawfishman.com

**CERTIFICATE OF SERVICE**

Peter J. Roberts, an attorney, certifies that he caused a true copy of the foregoing **Notice Of Filing Of FE Monthly Invoice** to be served pursuant to the Court's CM/ECF System on this 19th day of December, 2013.

/s/ Peter J. Roberts

# **EXHIBIT A**

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

321 North Clark Street, Suite 800  
Chicago, IL 60654  
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 12414  
October 31, 2013

Robert Fishman as Detroit Fee Examiner  
c/o Shaw Fishman Glantz and Towbin  
Chicago, IL 60654

ID: 10661-002 - RMF

Re: Robert Fishman

For Services Rendered Through 10/31/2013

**Please include Invoice Number with Payment**

Balance Forward	44,797.20
Current Fees	9,300.00
Total Current Charges	9,300.00
<b>Total Due</b>	<b>54,097.20</b>

Open Invoices					
Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance	
08/31/13	11516	28,407.85	0.00	28,407.85	
09/30/13	12044	16,389.35	0.00	16,389.35	
<b>Totals</b>		<b>44,797.20</b>	<b>0.00</b>	<b>44,797.20</b>	

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

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I.D. 10661-002 - RMF  
Re: Robert Fishman

October 31, 2013  
Invoice 12414

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Fees</b>		
			<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
10/01/13	RMF	Spoke to J. Ellman re the status of submissions of deliverables, including initial invoices (.3). Reviewed pleadings (.6).	0.90	600.00	540.00
10/02/13	RMF	Spoke to C. Moore and K. Hand of Conway re fee review issues (.3). Spoke to J. Green of Canfield re fee review issues (.2). Spoke to G. Gouveia re logistics of review and reporting (.4)	0.90	600.00	540.00
10/04/13	RMF	Office conference with members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting (1.2). Began review of documents received from various Professionals (1.3). Spoke to J. Ellman re fee review issues (.4).	2.90	600.00	1,740.00
10/05/13	RMF	Began review of and comments to Jones Day July Invoice.	1.10	600.00	660.00
10/07/13	RMF	Further review of and comments to Jones Day July Invoice.	2.40	600.00	1,440.00
10/09/13	RMF	Spoke to J. Ellman re several fee review issues (.2). Drafted email to J. Ellman and others re timing of presentment of redacted invoices (.2).	0.40	600.00	240.00
10/10/13	RMF	Spoke to D. Heiman re status of case generally.	0.80	600.00	480.00
10/11/13	RMF	Met with Shaw Fishman fee review team to discuss fee review process and logistics, types of potentially problematic time entries and appropriate responses to such entries (2.7). Reviewed and revised memo re fee review criteria (.4). Exchanged emails with fee review team re fee review process, logistics and deadlines (.4).	3.50	600.00	2,100.00
10/25/13	RMF	Spoke to J. Ellman re reimbursement claims of secured creditors, Shaw Fishman invoice questions and related fee examiner issues.	0.40	600.00	240.00
10/28/13	RMF	Spoke to A. Hudson re Miller Buckfire, Milliman and Conway invoices (.2). Summary review of same (.8). Spoke to J. Ellman re Miller Buckfire and Milliman invoices and issues respecting the same (.4). Reviewed and revised Shaw Fishman September Detailed Statement of Services Rendered (.8).	2.20	600.00	1,320.00

**Total Fees**      **15.50**      **9,300.00**

<b>Total Fees and Disbursements</b>	<b>9,300.00</b>
<b>Total Current Charges</b>	<b>9,300.00</b>
<b>Balance Forward</b>	<b>44,797.20</b>
<b>Total Amount Due</b>	<b>54,097.20</b>

# **EXHIBIT B**

**SHAW FISHMAN GLANTZ & TOWBIN LLC**

321 North Clark Street, Suite 800  
Chicago, IL 60654  
(312) 541-0151

Fed Tax ID: 36-3844420

Invoice 12413  
October 31, 2013

Robert Fishman as Detroit Fee Examiner  
c/o Shaw Fishman Glantz and Towbin  
Chicago, IL 60654

ID: 10661-001 - RMF

Re: Chapter 9 case

For Services Rendered Through 10/31/2013

**Please include Invoice Number with Payment**

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Balance Forward		21,691.47
Current Fees	30,133.50	
Current Disbursements	219.30	
Total Current Charges		30,352.80
<b>Total Due</b>		<b>52,044.27</b>

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Open Invoices				
Invoice Date	Invoice Number	Original Amount	Payments and Credits	Balance
08/31/13	11728	14,028.70	0.00	14,028.70
09/30/13	12045	7,662.77	0.00	7,662.77
<b>Totals</b>		<b>21,691.47</b>	<b>0.00</b>	<b>21,691.47</b>

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Re: Chapter 9 case

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October 31, 2013  
Invoice 12413

<b>Fees</b>					
<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
10/01/13	IB	Reviewed recently revised review guidelines and checklists.	0.20	425.00	85.00
10/01/13	DRD	Revise invoice review guide and draft correspondence to R. Fishman, I. Bodenstein, P. Roberts, G. Gouveia, M. Reiser and A. Hudson regarding same.	0.20	250.00	50.00
10/01/13	GEG	Review invoice review guidelines and email correspondence with D. Doyle regarding same	0.30	325.00	97.50
10/01/13	MSR	Revise checklist for professionals' deadlines re: R. Fishman's comments.	1.30	250.00	325.00
10/02/13	IB	Review G. Gouveia revisions to fee review guidelines	0.10	425.00	42.50
10/02/13	DRD	Confer with G. Gouveia regarding revisions to fee review guide.	0.10	250.00	25.00
10/02/13	GEG	Incorporate proposed revisions into draft internal fee review guidelines (.3); email correspondence and office conference with D. Doyle regarding proposed changes to fee review guidelines and use of same in connection with fee review and related reporting (.2); office conference with R. Fishman regarding fee review guidelines and fee review methodology and reporting (.2); phone call and email correspondence with M. McMickle regarding invoice delivery formats for review and reporting purposes (.6); review monthly reporting checklists and tracking spreadsheets and email correspondence with M. Reiser regarding same (.2)	1.50	325.00	487.50
10/03/13	GEG	Email correspondence with M. McMickle regarding fee review guidelines, and strategy and forms for fee review process	0.30	325.00	97.50
10/04/13	IB	Review engagement letters, fees and billing categories received for Conway MacKenzie, Brooks Wilkins, Ernst & Young, Miller Canfield, Segal, Lazard, Dentons and Miller Buckfire	1.80	425.00	765.00
10/04/13	IB	Meeting of fee review team re: division of assignments and finalization of review templates	1.20	425.00	510.00
10/04/13	AH	Office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting.	1.20	220.00	264.00
10/04/13	DRD	Prepare for (.1) and participate in office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting (1.2).	1.30	250.00	325.00

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10/04/13	DRD	Revise monthly invoice review guide.	1.70	250.00	425.00
10/04/13	GEG	Office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting (.2); review verified statements and retention agreements submitted by Committee professionals (.5)	1.70	325.00	552.50
10/04/13	MSR	Office conference with R. Fishman and other members of working group regarding issues related to redacted invoice deliveries, possible review of indenture trustee bills and related research issues, issues related to certain professional retention agreements, and delegation of various tasks in preparation for invoice review and related reporting.	1.20	250.00	300.00
10/06/13	GEG	Review Jones Day September 30 letter to Fee Examiner, including attached engagement letters, verification of rates and proposed fee and expense categories (.5); review and comment on Jones Day July monthly invoice (1.5)	2.00	325.00	650.00
10/07/13	IB	Review 503(b)3 and 5 re: fees and costs of indenture trustee	0.50	425.00	212.50
10/07/13	IB	Begin review Jones Day July 2013 invoice	0.80	425.00	340.00
10/07/13	GEG	Review emails and Excel document from M. McMickle with various sorts of Jones Day initial invoice for purposes of invoice analysis (.3); follow up email correspondence with M. McMickle regarding preferred formatting of Excel documents for invoice review and feedback to professionals (.2)	0.50	325.00	162.50
10/07/13	MSR	Revise checklists re: comments from working group.	0.50	250.00	125.00
10/08/13	AH	Research regarding meaning of "substantial contribution" as it applies to indenture trustees under 11 U.S.C. s. 503(b)(3)-(5).	0.90	220.00	198.00
10/08/13	AH	Constructed chart for internal use summarizing what materials have been received by the Fee Examiner from the Professionals in accordance with the Oct. 4 deadline, and what materials are still outstanding.	0.70	220.00	154.00
10/09/13	AH	Begin reviewing Jones Day Invoice in preparation for meeting on 10/11 to discuss uniform review of invoices going forward.	1.30	220.00	286.00
10/09/13	IB	Review Jones Day July invoice to prepare for Friday meeting of fee review group to discuss review standards.	2.70	425.00	1,147.50
10/09/13	AH	Review Jones Day Invoice in preparation for meeting on 10/11 to discuss uniform review of invoices going forward.	1.30	220.00	286.00
10/09/13	AH	Continued researching parameters of what constitutes "substantial contribution" by indenture trustee for purposes of administrative claims under 11 USC 503(b)(3)-(5).	0.40	220.00	88.00
10/09/13	GEG	Review and comment on draft fee review spreadsheets from Mary McMickle (.5); email correspondence with Mary McMickle regarding same (.2); email correspondence with R. Fishman and D. Doyle regarding revisions to review guidelines memo (.2); review	1.40	325.00	455.00

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 Invoice 12413

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		and comment on Jones Day July invoice (.5)			
10/10/13	DRD	Review, analyze and comment on Jones Day invoice for July 2013.	4.10	250.00	1,025.00
10/10/13	DRD	Revise invoice review guide based on comments by R. Fishman and G. Gouveia.	0.40	250.00	100.00
10/10/13	IB	Review E&Y invoice for period 7/19-7/31, 2013.	0.50	425.00	212.50
10/10/13	GEG	Complete review of Jones Day July invoice	1.00	325.00	325.00
10/10/13	PJR	Review Jones Day July invoice.	2.70	410.00	1,107.00
10/10/13	MSR	Draft and revise Quarterly Report template.	1.30	250.00	325.00
10/11/13	AH	Meeting with R. Fishman, P. Roberts, G. Gouveia, I. Bodenstein, D. Doyle, M. Reiser to discuss uniform review of invoices going forward.	2.70	220.00	594.00
10/11/13	AH	Completed review of Jones Day invoice in preparation for meeting with invoice review team to discuss uniform review of invoices going forward.	1.40	220.00	308.00
10/11/13	AH	Research and review of case law regarding treatment of administrative priority claims of indenture trustees under 11 USC 503(b)(3)-(5).	0.80	220.00	176.00
10/11/13	IB	Meet with R. Fishman, P. Roberts, M. Reiser, A. Hudson, G. Gouveia and D. Doyle re: review of Jones Day initial invoice and comments on how to apply fee review standards on a consistent basis.	2.70	425.00	1,147.50
10/11/13	DRD	Prepare for (1) and attend meeting with Fee Examiner team to review and evaluate Jones Day invoice for July 2013 (2.7).	3.70	250.00	925.00
10/11/13	DRD	Review and revise internal memorandum on fee review guide (.6); confer with R. Fishman regarding same (.3); confer with M. Reiser and R. Fishman regarding upcoming due dates for invoice review issues (.2); confer with R. Fishman regarding external memorandum for professionals on reasonableness standards (.1); revise memorandum for professionals on reasonableness standards (.3).	1.50	250.00	375.00
10/11/13	AH	Draft letters to professionals from which firm has yet to receive required documents, and e-mailed to appropriate parties.	0.80	220.00	176.00
10/11/13	GEG	Prepare for meeting with fee review team (.3); attend meeting with fee review team to discuss fee review standards and delegation of responsibilities (2.7); follow up email correspondence with fee review team regarding fee review spreadsheets (.1); review and edit quarterly report template (.2); review R. Fishman email regarding fee review assignments (.1); review D. Doyle email and revised fee review guidelines (.1)	3.50	325.00	1,137.50
10/11/13	PJR	Meeting with R. Fishman, I. Bodenstein, G. Gouveia, D. Doyle, M. Reiser, and A. Hudson regarding fee review guidelines and related issues.	2.70	410.00	1,107.00
10/11/13	PJR	Review revised draft fee review guidelines.	0.20	410.00	82.00
10/11/13	PJR	Review revised fee review guidelines (.1); review revised forms of invoice review spreadsheets and G. Gouveia e-mail on same (.2);	0.40	410.00	164.00

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October 31, 2013  
 Invoice 12413

<b>Date</b>	<b>Atty</b>	<b>Description</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
		review R. Fishman e-mails on fee review responsibilities and related issues (.1).			
10/11/13	MSR	Meeting with working group re: review Jones Day invoice.	2.70	250.00	675.00
10/14/13	IB	Review emails from T. Spillane re: Foley's legal services agreement with the City, billing rates and categories (.2); phone call with T. Spillane re: same. (.2)	0.40	425.00	170.00
10/14/13	IB	Phone call with M. Wilkins and J. Ellman re: redacted invoices	0.40	425.00	170.00
10/14/13	AH	Spoke with M. Westbook regarding creation of binders for internal use for each Professional submitting monthly invoices (.1); aggregated and provided M. Westbook with documents already received from Professionals to use in creation of binders (.1).	0.20	220.00	44.00
10/14/13	MAW	Met with A. Hudson re creating binders for professional invoices and initial submission documents and worked on preparing same.	2.80	170.00	476.00
10/15/13	AH	Spoke with I. Bodenstein and J. Budin (Milliman, Inc.) regarding Budin's questions for submitting initial documents to the Fee Examiner.	0.10	220.00	22.00
10/15/13	IB	Phone call with A. Hudson and J. Budin re: Milliman compliance with fee review order (.2); review Milliman submission (.2).	0.40	425.00	170.00
10/15/13	IB	Phone conference with G. Gouveia and J. Ellman re: preliminary observations about Jones Day invoice.	0.50	425.00	212.50
10/15/13	GEG	Office conference with I. Bodenstein in preparation for call with debtor's counsel regarding July postpetition invoice (.1); participate in conference call with debtor's counsel regarding July postpetition invoice (.4)	0.50	325.00	162.50
10/15/13	PJR	Review recent court filings, including papers from opposing sides on chapter 9 eligibility arguments.	1.20	410.00	492.00
10/15/13	PJR	Telephone conference with W. Smith regarding U.S. Bank Collateral Agreement and Custodian's status under existing fee orders in case (.3); exchange e-mails with W. Smith on same (.2); review associated collateral agreement and related papers (1.4); review fee orders and assess Custodian's status under fee orders (.4); exchange e-mails with R. Fishman on same (.3).	2.60	410.00	1,066.00
10/16/13	IB	Review email from J. Ellman re: revised portion of July invoice for Jones Day	0.20	425.00	85.00
10/16/13	PJR	Telephone conference with J. Ellman of Jones Day regarding scope of fee review order (.2); e-mail to R. Fishman on same (.2).	0.40	410.00	164.00
10/17/13	IB	Review Brooks Wilkins redacted September invoice.	0.50	425.00	212.50
10/17/13	IB	Preliminary review of Denton invoice sent by M. Wilkins.	0.40	425.00	170.00
10/17/13	IB	Revise G. Gouveia draft of template for invoice summary sheet.	0.20	425.00	85.00
10/17/13	MAW	Reviewed and added additional initial submissions to binders of professional invoices per A. Hudson's request.	0.30	170.00	51.00
10/17/13	PJR	Review recent filings in bankruptcy case.	0.60	410.00	246.00
10/20/13	GEG	Begin reviewing initial submissions and correspondence from Miller Canfield, Pepper Hamilton and Conway MacKenzie (.3); coordinate	0.80	325.00	260.00

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		preparation of fee review binders and working files for each of these professionals (.2); briefly review Pepper Hamilton July/August invoice (.2); email correspondence with M. McMickle regarding status of July/August invoices and fee review spreadsheet (.1)			
10/21/13	IB	Email to G. Gouveia and A. Hudson re: forwarding all fee statements to Kapila firm in Florida.	0.10	425.00	42.50
10/21/13	IB	Review T. Spillane email re: delay in sending Foley invoice (.1); email back to T. Spillane (.1).	0.20	425.00	85.00
10/21/13	IB	Meet with G. Gouveia to finalize summary invoice sheet.	0.10	425.00	42.50
10/21/13	GEG	Email correspondence with R. Fishman, I. Bodenstein and A. Hudson regarding inclusion of Kapila personnel on fee examiner email distribution list and tracking delivery and transmission of initial monthly invoices (.2); review comments to fee review spreadsheet template from members working group (.2); revise fee review spreadsheet (.5); office conference with I. Bodenstein regarding same and issues related to professional holdback provision and depiction of voluntary reductions (.2); email to Mary McMickle (Kapila) regarding revisions to fee review spreadsheet template (.3); review E&Y invoice and email correspondence with M. McMickle regarding fee review spreadsheet customization issues (.3); draft for preliminary, monthly and quarterly reports (4.0); email correspondence with A. Hudson regarding preparation of list to City regarding timely submitted monthly invoices (.1)	5.80	325.00	1,885.00
10/21/13	PJR	Review most recent filings in bankruptcy case.	0.80	410.00	328.00
10/21/13	PJR	E-mail to J. Ellman on MWE inquiry on scope of fee order.	0.10	410.00	41.00
10/22/13	AH	Follow-up communications with point persons for Kurtzman Carson, Lazard Freres and Segal Company regarding July/August invoices.	0.50	220.00	110.00
10/22/13	IB	Phone call with M. Wilkins re: Brooks Wilkins invoices (.1); meet with A. Hudson re: follow up with Lazard and Segal (.1)	0.20	425.00	85.00
10/22/13	AH	Spoke with M. McMickle regarding invoices she had not yet received in order to craft excel sheets and forwarded her outstanding July/August invoices.	0.10	220.00	22.00
10/22/13	MAW	Worked on printing and organizing July and August professional invoices into binders per A. Hudson's request.	0.50	170.00	85.00
10/22/13	GEG	Review transmittal emails and attachments from Conway and Miller Canfield regarding July/August invoices (.2); finalize draft preliminary, monthly and quarterly report templates (1.0); email to R. Fishman and other members of working group regarding same (.1); review list of July/August invoice submissions from A. Hudson (.1); email correspondence with R. Fishman and A. Hudson regarding July/August invoice submissions and related follow up tasks (.2)	1.60	325.00	520.00
10/23/13	MAW	Continued organizing July and August professional invoices into binders per A. Hudson's request.	2.00	170.00	340.00
10/23/13	PJR	Exchange e-mails with J. Ellman regarding scope of fee review orders and related issues (.3); exchange e-mails with W. Smith on	0.90	410.00	369.00

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		same (.3); exchange e-mails with R. Fishman on same (.3).			
10/23/13	PJR	Review Retiree adversary complaint and related papers on same.	0.40	410.00	164.00
10/24/13	IB	Review and revise templates for final preliminary and monthly reports	1.10	425.00	467.50
10/24/13	PJR	Review recent filings in case, including Syncora 2004 motion, City brief on lay testimony, Retiree 1983 complaint, and other papers.	2.20	410.00	902.00
10/25/13	IB	Complete revision of monthly, quarterly, preliminary report templates (.3); begin review of Milliman (.2), Denton's (.3), Brooks Wilkins (.3) and Miller Buckfire (.2) invoices	1.30	425.00	552.50
10/25/13	PJR	Brief review of KCC invoices for July and August.	0.30	410.00	123.00
10/28/13	AH	Spoke with J. Budin regarding revising Milliman, Inc.'s invoice to add specificity regarding dates and breakdown of time spent on tasks.	0.10	220.00	22.00
10/28/13	AH	Review invoices submitted by Professionals to assess whether time entries are specific enough to give review team detail on what work was performed during hours for which firms seek compensation (.1); e-mail R. Fishman regarding same (.1).	0.20	220.00	44.00
10/28/13	GEG	Email correspondence with M. McMickle regarding fee review spreadsheets	0.20	325.00	65.00
10/28/13	PJR	Review e-mail exchange with M. McMickle regarding professional invoices for July/August (.2); begin review of E&Y July invoice (1.3).	1.50	410.00	615.00
10/29/13	IB	Review emails from T. Spillane re: Foley invoices and request to re-submit and respond to same.	0.20	425.00	85.00
10/29/13	IB	Review Milliman and Dentons summary reports from M. Mickle.	0.40	425.00	170.00
10/29/13	GEG	Email correspondence with R. Fishman and M. McMickle regarding invoices submitted by KCC and Foley & Lardner (.2); email to Foley representatives regarding resubmission of separate invoices for July/August and September fees and expenses in searchable PDF format per the fee review order (.1)	0.30	325.00	97.50
10/30/13	GEG	Review email and supplemental July/August invoice from Miller Canfield (.1), review original July/August invoice from Miller Canfield (.1), review letter regarding fee agreements between Miller Canfield and City (.3), and email to Miller Canfield attorney for clarification regarding supplemental July/August invoice (.1)	0.60	325.00	195.00
<b>Total Fees</b>			<b>94.40</b>		<b>30,133.50</b>

**Disbursements**

<b>Date</b>	<b>Description</b>		<b>Amount</b>
10/11/13	Photocopy; Memorandum in re Monthly Invoice review guide. (KXJ)	24	@ 0.10 2.40
10/21/13	Photocopy; Memorandum; Draft Fee review Guidelines (KXJ)	10	@ 0.10 1.00
10/21/13	Photocopy; Memorandum; Draft Fee review Guidelines (KXJ)	10	@ 0.10 1.00
10/22/13	Photocopy; Miller Canfield Binder Index; Miller Canfield Fees; Exhibits; Statement; Pepper July 18 - 31 Invoice and Summary (KXJ)	241	@ 0.10 24.10

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Invoice 12413

<b>Date</b>	<b>Description</b>		<b>Amount</b>
10/22/13	Photocopy; Letter and Attachements in re: Fee review order for R. Fishman; Conway MacKenzie Fee Examiner Documents (KXJ)	160 @ 0.10	16.00
10/22/13	Photocopy; Miller Canfield Fees 7/18/13; Exhibit 2 to Conway MacKenzie Fee Statement (KXJ)	236 @ 0.10	23.60
10/22/13	Photocopy; Letter and attachments in re: Fee review; Conway MacKenzie Fee Examiner Documents for Binder (KXJ)	160 @ 0.10	16.00
10/23/13	Photocopy; August Invoices (MAW)	676 @ 0.10	67.60
10/23/13	Photocopy; August Invoices (MAW)	676 @ 0.10	67.60

**Total Disbursements** **219.30**

<b>Total Fees and Disbursements</b>	<b>30,352.80</b>
<b>Total Current Charges</b>	<b>30,352.80</b>
Balance Forward	21,691.47
<b>Total Amount Due</b>	<b>52,044.27</b>

# **EXHIBIT C**



*Kapila & Company*  
Certified Public Accountants

**CITY OF DETROIT, MICHIGAN**

**Client ID: 90000**

**Invoice #97216 - 10/31/13**

**TIME SUMMARY BY STAFF**

<b><u>Staff</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
JOSEPH GILLIS - Senior Consultant, CPA*	16.30	260.00	4,238.00
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	3.70	442.00	1,635.40
MARY McMICKLE - Partner, CPA*, CIRA	25.60	330.00	8,448.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	34.80	208.00	7,238.40
 <b>TOTAL</b>	 80.40		 <b>\$21,559.80</b>
		<b>BLENDED RATE</b>	<b>\$268.16</b>
		<b>TOTAL EXPENSES</b>	<b>45.00</b>
 <b>TOTAL AMOUNT OF THIS INVOICE</b>			 <b>\$21,604.80</b>

CPA - Certified Public Accountant

CIRA- Certified Insolvency & Restructuring Advisor

CFE - Certified Fraud Examiner

CFF - Certified in Financial Forensics

\* Regulated by the State of Florida

1000 S. Federal Highway Suite 200 Fort Lauderdale, Florida 33316  
Member Florida Institute of Certified Public Accountants American Institute of Certified Public Accountants - Private Companies Practice Section  
Affiliated office in London, England

# *Kapila & Company*

Certified Public Accountants

1000 S. Federal Highway, Suite 200  
Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapllaco.com  
EIN #65-0311031

CITY OF DETROIT, MICHIGAN

C/O ROBERT M. FISHMAN, FEE EXAMINER  
SHAW FISHMAN GLANTZ AND TOWBIN  
321 N. CLARK ST., SUITE 800  
CHICAGO, IL 60654

Invoice: 97216

10/31/2013

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH OCTOBER 31, 2013

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
10/01/2013	MMM	PREPARE SPREADSHEET OF ALL CITY PROFESSIONALS, OC PROFESSIONALS AND COMMITTEE PROFESSIONALS.	0.70	231.00
10/01/2013	MMM	PREPARE SPREADSHEET OF TASKS AND DATES DUE FOR ALL ITEMS OUTLINED IN FEE ORDER.	1.20	396.00
10/01/2013	MMM	READ FEE ORDER.	0.60	198.00
10/02/2013	MMM	TELEPHONE CONFERENCE WITH COUNSEL RE: DISCUSS VARIOUS METRICS FOR SORTING INVOICES, REQUIREMENTS FOR MONTHLY AND QUARTERLY REPORTS.	0.50	165.00
10/02/2013	MMM	PREPARE PRELIMINARY CHART OF METRICS FOR SORTING INVOICES.	0.40	132.00
10/03/2013	MMM	TELEPHONE CONFERENCE WITH SRK RE: DISCUSS METRICS FOR INVOICE ANALYSIS.	0.30	99.00
10/03/2013	MMM	REVIEW DOWNLOADED INVOICE AND INITIAL SORTS. PROVIDE COMMENTS TO STAFF.	0.30	99.00
10/03/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS DOWNLOADING JONES DAY'S INVOICE AND VARIOUS SORTS REQUIRED.	0.30	62.40
10/03/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S JULY INVOICE USING THE IDEA SOFTWARE.	1.20	249.60
10/03/2013	MMM	REVIEW JONES DAY FIRST INVOICE PRESENTATION TO DETERMINE BEST WAY TO DOWNLOAD FOR ANALYSIS.	0.20	66.00
10/03/2013	SRK	TELEPHONE CONFERENCE WITH M MCMICKLE TO DISCUSS METRICS FOR INVOICE ANALYSIS	0.30	132.60
10/03/2013	MMM	READ MEMO RE: MONTHLY INVOICE REVIEW PREPARED BY FEE EXAMINER AND RESPOND.	0.50	165.00
10/03/2013	MMM	TELEPHONE CONFERENCE WITH SHANTEL RE: DISCUSS DOWNLOADING JONES DAY INVOICE AND VARIOUS SORTS REQUIRED.	0.30	99.00
10/03/2013	SST	PREPARE SCHEDULES ANALYZING JONES DAY'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/03/2013	SRK	REVIEW TRANSMISSION OF RETENTION LETTERS AND INVOICES	0.30	132.60
10/04/2013	MMM	RECEIVE ADDITIONAL ENGAGEMENT LETTERS FROM CITY AND	1.10	363.00

		COMMITTEE PROFESSIONALS AND UPDATE SPREADSHEET.		
10/04/2013	SST	PREPARE ADDITIONAL SCHEDULES ANALYZING JONES DAY'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/04/2013	MMM	RECEIVE ENGAGEMENT LETTERS AND DECLARATIONS FROM CITY PROFESSIONALS AND COMMITTEE PROFESSIONALS AND UPDATE SPREADSHEET FOR SAME.	1.60	528.00
10/04/2013	SST	EXTRACTION OF ADDITIONAL DATA FROM JONES DAY'S JULY INVOICE USING THE IDEA SOFTWARE.	0.70	145.60
10/04/2013	SRK	READ E-MAILS FROM R. FISHMAN AND TRANSMISSIONS OF INVOICES OF PROFESSIONALS	0.40	176.80
10/04/2013	MMM	REVIEW FINAL SORTS OF JONES DAY INVOICE AND RESPOND TO FEE EXAMINER.	0.40	132.00
10/07/2013	MMM	TELEPHONE CONFERENCE WITH SRK RE: DISCUSS METHODOLOGY FOR REVIEWING FINANCIAL PROFESSIONAL INVOICES.	0.20	66.00
10/07/2013	SRK	TELEPHONE CONFERENCE WITH M. MCMICKLE TO DISCUSS REVIEW OF FINANCIAL PROFESSIONALS INVOICES (.2); ATTEND TO E-MAIL FROM G. GOUVEIA ESQ. OF OCTOBER 7, 2013 AND FOLLOW UP REGARDING SAME (.1)	0.30	132.60
10/08/2013	MMM	CREATE VARIOUS SPREADSHEETS FOR MONTHLY INVOICE REPORT AS WELL AS FOR INVOICE REVIEW PER FEE EXAMINER REQUEST.	1.90	627.00
10/09/2013	JEG	STUDY EMAIL TRAIL BETWEEN M.MCMICKLE & G.GOUVEIA RE: JONES DAY INVOICE USED AS MODEL FOR STANDARD EXCEL FORMATTING.	0.20	52.00
10/09/2013	SRK	REVIEW AND RESPOND TO E-MAILS FROM R. FISHMAN, ESQ. ON OCTOBER 9, 2013 REGARDING REDACTED BILLS	0.10	44.20
10/09/2013	JEG	STUDY LIST OF CITY AND ORDINARY COURSE PROFESSIONALS RETAINED.	0.10	26.00
10/09/2013	JEG	STUDY FEE REVIEW ORDER.	0.30	78.00
10/09/2013	MMM	FINALIZE DRAFT OF REVISED SPREADSHEETS FOR FEE EXAMINER AND SEND FOR REVIEW.	0.50	165.00
10/09/2013	MMM	REVISE AND UPDATE SPREADSHEETS FOR INVOICE REVIEW AND MONTHLY REPORTING BASED ON COMMENTS FROM FEE EXAMINER AND RESPOND TO COMMENTS/INQUIRIES.	1.60	528.00
10/13/2013	SRK	REVIEW AND RESPOND TO MULTIPLE E-MAILS FROM D. DOYLE, R. FISHMAN, M. REISER REGARDING REVIEW TEAMS STRUCTURE, ASSIGNMENT OF INVOICE TO REVIEW TEAMS AND PROCESS TO BE FOLLOWED	0.30	132.60
10/15/2013	JEG	CONFERENCE WITH S.KAPILA & M.MCMICKLE TO DISCUSS REVIEW PROCEDURES.	0.30	78.00
10/15/2013	SRK	MEETING WITH M. MCMICKLE AND J. GILLIS - DISCUSSION OF KAPILA TASK LIST AND BUSINESS CATEGORIES FOR REVIEWING FEE INVOICES	0.30	132.60
10/15/2013	SST	EXTRACTION OF DATA FROM E & Y'S JULY INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/15/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS AND S. KAPILA TO	0.30	99.00

		DISCUSS REVIEW PROCEDURES FOR FINANCIAL ADVISORS ASSIGNED TO KAPILA.		
10/15/2013	SST	PREPARE SCHEDULES ANALYZING E & Y'S JULY INVOICE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
10/17/2013	SST	TELEPHONE CONFERENCE WITH M. MCMICKLE REGARDING INVOICE UPLOADS	0.20	41.60
10/17/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS REGARDING INVOICE UPLOADS.	0.20	66.00
10/17/2013	MMM	REVISE SPREADSHEETS FOR INVOICE ANALYSIS WITH E&Y INVOICE AND SEND TO FEE EXAMINER.	0.40	132.00
10/21/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE RE: SUGGESTED WORKING COPY FOR EACH REVIEWER FOR FINAL CONSOLIDATION.	0.10	26.00
10/21/2013	JEG	STUDY MILLER BUCKFIRE ENGAGEMENT LETTER., SERVICES CONTRACT AND RATES IN PREPARATION FOR REVIEW OF INVOICES.	0.30	78.00
10/21/2013	MMM	ACCEPT INVOICES FROM PROFESSIONALS AND ORGANIZE FOR DOWNLOADING.	0.60	198.00
10/21/2013	JEG	STUDY CONWAY MACKENZIE SERVICE CONTRACT AND RATES IN PREPARATION FOR REVIEW OF INVOICES.	0.30	78.00
10/21/2013	JEG	STUDY ERNST & YOUNG ENGAGEMENT LETTER AND RATES IN PREPARATION FOR REVIEW OF E&Y INVOICES.	0.20	52.00
10/21/2013	MMM	EDIT E&Y FEE REVIEW SCHEDULES.	0.40	132.00
10/21/2013	JEG	STUDY LAZARD FRERES ENGAGEMENT LETTER IN PREPARATION FOR REVIEW OF INVOICES.	0.20	52.00
10/21/2013	SRK	REVIEW AND RESPOND TO NUMEROUS E-MAILS AND PRELIMINARY REVIEW OF FEES SUBMITTED BY SEVERAL PROFESSIONALS	0.80	353.60
10/21/2013	MMM	REVIEW UPDATED SET OF SCHEDULES FROM FEE EXAMINER. TEMPLATE OTHERS.	0.40	132.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLER BUCKFIRE'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/22/2013	SST	EXTRACTION OF DATA FROM MILLER CANFIELD'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLER CANFIELD'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/22/2013	SST	EXTRACTION OF DATA FROM MILLMAN'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	EXTRACTION OF DATA FROM MILLER BUCKFIRE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/22/2013	SST	PREPARE SCHEDULES ANALYZING MILLMAN'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/23/2013	JEG	COMPARE MILLER BUCKFIRE INVOICE DETAIL TO SERVICE CONTRACT TO DETERMINE COMPLIANCE.	0.50	130.00
10/23/2013	JEG	STUDY MILLER BUCKFIRE JULY & AUG. EXPENSE DETAIL.	0.20	52.00
10/23/2013	SST	REVISE SCHEDULES ANALYZING MILLER CANFIELD'S JULY &	0.50	104.00

		AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.		
10/23/2013	JEG	STUDY E&Y JULY INVOICE FOR EXPENSE REIMBURSEMENTS.	0.30	78.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE B, TRAVEL TIME AND HOURLY RATE.	0.20	52.00
10/23/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE TO DESCRIBE ADDITIONAL INVOICE DETAIL REQUIRED FROM MILLER BUCKFIRE.	0.20	52.00
10/23/2013	MMM	CONFERENCE WITH J. GILLIS REGARDING STATUS OF INVOICE DETAIL DOWNLOADS	0.10	33.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODES F&G: LUMPING & BUNDLING.	0.40	104.00
10/23/2013	JEG	CONFERENCE W/ M.MCMICKLE REGARDING STATUS OF INVOICE DETAIL DOWNLOADS.	0.10	26.00
10/23/2013	MMM	REVIEW INVOICES AND DETERMINE PROPER FORMAT FOR REVIEW PURPOSES.	0.70	231.00
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE C, DUPLICATION OF SERVICES AND L, INCONSISTENT TIME ENTRIES.	0.60	156.00
10/23/2013	JEG	STUDY MILLER BUCKFIRE INVOICE FOR JULY PRORATION AND OVERALL CLERICAL ACCURACY.	0.20	52.00
10/23/2013	SST	ADDITIONAL EXTRACTION OF DATA FROM MILLER CANFIELD'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	0.80	166.40
10/23/2013	JEG	STUDY E&Y JULY INVOICE TO SCREEN FOR CODE A, IMPROPER ALLOCATION OF RESOURCES.	1.10	286.00
10/24/2013	MMM	TELEPHONE CONFERENCE WITH S. THOMAS TO DISCUSS FORMATTING SPREADSHEET FORMAT FOR INVOICES IN NON-STANDARD FORM.	0.20	66.00
10/24/2013	SST	PREPARE SCHEDULES ANALYZING PEPPER HAMILTON'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/24/2013	SST	EXTRACTION OF DATA FROM CONWAY MACKENZIE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.50	312.00
10/24/2013	SST	PREPARE SCHEDULES ANALYZING CONWAY MACKENZIE'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/24/2013	MMM	REVIEW INVOICES FOR FORMATTING NUANCES.	0.50	165.00
10/24/2013	SST	TELEPHONE CALL WITH M MCMICKLE TO DISCUSS ISSUES WITH SOME OF THE JULY AND AUGUST INVOICES.	0.20	41.60
10/24/2013	SST	EXTRACTION OF DATA FROM PEPPER HAMILTON'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.50	312.00
10/24/2013	MMM	TRACK, INVENTORY AND DOWNLOAD RECEIPT OF JULY - AUG. INVOICES FROM PROFESSIONALS.	0.30	99.00
10/25/2013	JEG	STUDY & COMMENT ON CONWAY MACKENZIE INVOICE SUBCONTRACTOR EXPENSE DETAIL.	0.30	78.00
10/25/2013	MMM	ACCESS DOWNLOAD STATUS OF INVOICES RECEIVED.	0.20	66.00
10/25/2013	SST	EXTRACTION OF DATA FROM ERNST & YOUNG'S AUGUST INVOICE USING THE IDEA SOFTWARE.	1.90	395.20

10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY DATE.	0.10	26.00
10/25/2013	SST	PREPARE SCHEDULES ANALYZING ERNST & YOUNG'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	1.00	208.00
10/25/2013	MMM	TELEPHONE CONFERENCE WITH J. GILLIS TO REVIEW CONWAY MACKENZIE INVOICE.	0.30	99.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODES C, J & L: DUPLICATION OF SERVICES, INCONSISTENT TIME ENTRIES & DUPLICATE AND REPETITIVE TIME ENTRIES.	1.90	494.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY PROFESSIONAL.	0.10	26.00
10/25/2013	JEG	TELEPHONE CONFERENCE WITH M. MCMICKLE REGARDING REVIEW OF CONWAY MACKENZIE INVOICE.	0.30	78.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE SUMMARY INVOICE TO ENSURE DISCOUNTED RATES WERE APPLIED; INCLUDING DRAFTING OF RELATED NOTE TO INVOICE REVIEW WORKING FILE.	0.30	78.00
10/25/2013	MMM	REVIEW MILLER CANFIELD DOWNLOADED INVOICE AND SPREADSHEET.	0.30	99.00
10/25/2013	SST	EXTRACTION OF DATA FROM JONES DAY'S AUGUST INVOICE USING THE IDEA SOFTWARE.	2.00	416.00
10/25/2013	SST	CONTINUE TO PREPARE SCHEDULES ANALYZING PEPPER HAMILTON'S JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODES F.LUMPING AND G.BUNDLING.	2.30	598.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE TO SCREEN FOR CODE A., IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES AND B.UNREASONABLE TIME.	0.80	208.00
10/25/2013	JEG	CORRESPONDENCE WITH M.MCMICKLE TO SUMMARIZE ISSUES RELATED TO REVIEW OF CONWAY MACKENZIE JULY & AUGUST INVOICE.	0.30	78.00
10/25/2013	MMM	REVIEW PEPPER HAMILTON INVOICE TO DETERMINE PROPER FORMAT FOR DOWNLOADING.	0.20	66.00
10/25/2013	SST	PREPARE SCHEDULES ANALYZING JONES DAY'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/25/2013	MMM	BEGIN DETAILED REVIEW OF E&Y JULY INVOICE.	1.00	330.00
10/25/2013	JEG	STUDY CONWAY MACKENZIE INVOICE SUMMARY BY BILLING CATEGORY.	0.10	26.00
10/28/2013	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S JULY THRU SEPTEMBER INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	SST	EXTRACTION OF DATA FROM DENTONS EUROPE AUGUST INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	SST	EXTRACTION OF DATA FROM DENTONS US AUGUST INVOICE USING THE IDEA SOFTWARE.	1.80	374.40
10/28/2013	MMM	REVIEW SPREADSHEETS OF FIVE PROFESSIONAL'S INVOICES FOR CONSISTENCY AND FORMATTING; BEGIN TRANSMITTING TO TEAM MEMBERS FOR REVIEW.	1.90	627.00

10/28/2013	SRK	REVIEW E-MAILS AND ATTACHMENTS PROCESSED BY KAPILA TEAM AND PROFESSIONAL FOR SUBMISSIONS	0.30	132.60
10/28/2013	SST	EXTRACTION OF ADDITIONAL DATA FROM MILLER BUCKFIRE'S JULY & AUGUST INVOICE USING THE IDEA SOFTWARE.	1.00	208.00
10/28/2013	SST	PREPARE SCHEDULES ANALYZING FOLEY & LARDNER'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	PREPARE SCHEDULES ANALYZING DENTONS EUROPE AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	CONTINUE TO PREPARE SCHEDULES ANALYZING JONES DAY'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.70	145.60
10/28/2013	SST	PREPARE SCHEDULES ANALYZING DENTONS US AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.90	187.20
10/28/2013	SST	REVISE SCHEDULES ANALYZING MILLER BUCKFIRES JULY & AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.60	124.80
10/28/2013	JEG	CORRESPONDENCE WITH M. MCMICKLE REGARDING CONWAY MACKENZIE BILLING OF SUBCONTRACTOR TIME.	0.10	26.00
10/29/2013	MMM	REVIEW FIVE ADDITIONAL INVOICE SPREADSHEETS FOR ACCURACY AND FORMATTING; TRANSMIT TO TEAM MEMBERS.	2.10	693.00
10/29/2013	SRK	READ E-MAIL COMMUNICATION FROM T. SPILLANA AT FOLEY REGARDING ENGAGEMENT LETTER AND BILLING RATES	0.10	44.20
10/29/2013	SRK	REVIEW AND RESPOND TO ADDITIONAL E-MAILS REGARDING TRANSMISSION OF PROFESSIONAL FEES	0.10	44.20
10/29/2013	SST	REVISE SCHEDULES ANALYZING FOLEY & LARDNER'S AUGUST INVOICE FOR FEE EXAMINER'S REVIEW.	0.50	104.00
10/30/2013	SRK	REVIEW E&Y BILLINGS AND FOLLOW UP WITH M MCMICKLE	0.40	176.80
10/30/2013	MMM	REVIEW SUPPLEMENTAL INVOICE RECEIVED FROM MILLER CANFIELD.	0.30	99.00
10/30/2013	MMM	DETAILED REVIEW OF ERNST & YOUNG JULY INVOICE.	2.90	957.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODE B. UNREASONABLE TIME/TRAVEL CHARGES.	0.20	52.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODES C. DUPLICATION OF SERVICES AND L.INCONSISTENT TIME ENTRIES.	2.00	520.00
10/31/2013	JEG	STUDY E&Y AUG. INVOICE TO SCREEN FOR CODE A. IMPROPER ALLOCATION.	1.50	390.00
10/31/2013	JEG	STUDY E&Y AUGUST EXPENSE DETAIL TO SCREEN FOR BILLING EXCEPTIONS.	0.20	52.00

21,559.80

## EXPENSES

10/31/2013	EXP	PRINTED COPY CHARGE	45.00
			45.00

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Total amount of this invoice      \$21,604.80

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Invoice payable upon receipt. Thank you for this opportunity to be of service.